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THE LEGISLATURE, THE PEOPLE, AND THE SCHOOLS

By N. W. WALKER

I. OUR TAXING SYSTEM: ITS RELATION TO OUR EDUCATIONAL PROGRESS

OPPORTUNITY for enacting constructive legislation will knock hard at the door of the General Assembly of North Carolina when it convenes in Raleigh this month—harder than it has knocked the door of any previous legislature in this generation. There is a clear call from the people of the State for intelligent, forward-looking, courageous action; and the citizenship of the State is in a mood to endorse any sane, progressive, just measures that look to the welfare and up-building of an old commonwealth that, in some particulars, has lagged too long. The people are, indeed, demanding and expecting modern legislation along many lines, constructed on principles universally approved as sound, based upon our own economic and social conditions and needs, and yet in keeping with our potential strength and greatness. Unless all signs fail, we are ready to be led out of a wilderness of false political and economic schooling that has too long taught us to think in terms of our poverty, rather than in terms of our actual and potential wealth and strength and resources—human and material. The World War (and our part in it) has enlarged our sympathies, broadened our vision, aroused in us a generous enthusiasm for the best as judged by world standards, and it has opened our eyes to “the instant need of things” here at home.

The law-makers must, of course, concern themselves with a great variety of perplexing problems, especially with the enactment of legislation that looks to protecting, stimulating, and directing every necessary legitimate enterprise, public and private, and to a fuller development and utilization of the State's institutions and resources. In no other field, however, at this time is the opportunity so great or the demand so imperative for progressive legislation as in the domain of the State's educational interests. And on no other public question have the people of the State ever spoken their will with such unanimity of agreement as they expressed it on November 7th regarding their schools! The call, therefore, direct from the people to the legislature, is clear, distinct, and unmistakable.

OUR GREATEST EDUCATIONAL PROBLEM IS ESSENTIALLY A FINANCIAL PROBLEM

In view of the recent constitutional amendment providing for a fifty per cent increase (from four months to six) in the length of the annual school term maintained by State and county taxes, the first and biggest educational problem before the legislature of 1919 is essentially a problem of finance. Without equivocation, and regardless of party affiliation or alignment, the people of the State have said: “We are willing to be taxed for a longer school term.” Nor did they quibble in the campaign over non-essentials, nor about how the increased burden should be distributed as between the county and the State, nor about its being done this way or that—my way or yours. They simply said, “*Do it!*” and left it to the wisdom and the statesmanship of the legislature to devise a way and to find the means.

OUR TAXING SYSTEM A BARRIER TO PROGRESS

Now, whenever you strike the subject of public finance in North Carolina, you hit a sore spot. If you persist, you either run your head into a hornet's nest or ram it against a stone wall. For here you encounter an obstacle—a veritable barrier—that has blocked the way to the enactment of constructive legislation more often than any other one influence in our State history. This fact may be explained in part by our inherited hatred of taxes; but only in part, for other States—in fact, people everywhere—have the same aversion to taxes, yet they have been intelligent enough to see where the trouble lay, have had the courage to remove it, and have gone ahead and prospered. It may be accounted for to a degree by our extreme individualism; but only to a degree, for wherever and in whatever way there is a big thing to be done for the common good that does not require a public tax, we can and do fall to, collectively, and do it—co-operate as beautifully and as effectively as any people anywhere. No, the real difficulty does not lie in either our hatred of taxes or our individualistic habit of thought. The trouble lives, moves, and has

its being in a loose, inequitable, and unjust taxing system that is positively vicious. Counties and individuals put their property on the tax books at whatever figure they choose (such of it as they do not decide to keep off altogether) and there it stands! If this were a matter that concerned only the county or the individual tax-payer, it might not make so much difference. But it is a matter of concern (or should be) for the whole State. The State is a great co-operative enterprise in which every citizen and every civil unit bears a direct relation to every other one composing its membership. They are banded together under a common government with common laws that apply to all alike, protecting where protection is necessary, stimulating to greater achievement here, securing rights there, promoting the common happiness, welfare, and prosperity everywhere. This being so, the burden of taxation for the support of the government and the institutions it cherishes should fall alike on all according to their several ability to share it. Is the burden of taxation so distributed in North Carolina today? Let's see. A single case will illustrate.

AN ILLUSTRATION IN POINT

Here are two counties "A" and "B." "A" is potentially a rich county that assesses its lands at \$10 per acre—lands that can not be purchased today at \$100 per acre. (This case is not hypothetical; it is actual.) "B's" lands are assessed at \$50 per acre; or roughly, at 50 per cent of their actual value. If the State got none of its revenue directly from the counties, but their properties were assessed and the taxes collected only for local purposes, it might be all right for each county to do as it pleased in the matter of assessments. But this is not the case; it does matter to the State and to the individual counties composing it. An equalizing fund, let us say for schools, collected by the State from all counties including "A" and "B," is distributed among the counties according to their several needs, regardless of the sources from which it is derived. "B" assesses its property high enough to get the revenue it needs for all county purposes, and contributes substantially for State purposes. "A" has property worth actually as much as "B's" but assesses it at a figure so ridiculously low that it lacks the funds necessary to run its schools, and so calls upon the State for aid. And the State actually sends to "A" money which it has collected from its sister county "B" to help run "A's" schools. Thus the great State of North Carolina actually penalizes "B" for its comparative intelligence and honesty and sets a premium upon "A's" selfishness and dishonesty! "A" is thus encouraged to believe it is

too poor to do better, and so assesses its property at the lowest possible figure, knowing it will get the necessary aid from "B" (through the State). And "B" must, in self-defense keep its assessed values down, since any excess it pays into the State treasury comes not back but goes to "A" who is just as able (but not so intelligent, nor patriotic, nor willing) as is "B." The result is paralysis! How an intelligent people can tolerate it is beyond comprehension. Yet the stubborn fact remains: we do it. And right here is to be found the source of our manifold school troubles. We have the property sufficient to enable us run efficient schools, we really want good schools, and yet under such a system of taxation, it is impossible for us to do for the schools on a State-wide scale what we know ought to be done and what the people in their hearts really want done. But for the salvation of local taxation, a kind Providence only knows what would have become of us.

THE STRONG MUST HELP THE WEAK

Do not misunderstand me. I am by no manner of means saying each county, rich and poor, ought to be held responsible for its own schools to the extent of bearing the whole burden of their expense. There are weak counties, undeveloped, sparsely settled, having no centers of population and wealth, that must have assistance. The strong counties must help them, just as it is right for the strong centers of wealth within the county to help the weaker districts that have helped to build up these centers. The common welfare and the common destiny give the application of this principle the sanction of sound economic theory as well as the sanction of our humanitarian impulses. And the stronger counties do not object to this, just as the intelligent cities do not object that a part of the tax they pay shall go for the support of the outlying districts of the county in which they are located. They are willing that this shall be done, provided, of course, those to whom such assistance goes are required to do their just part. But none knows better than they the injustice of taxing them in order to reward selfish, indifferent units for their selfishness and dishonesty. Such a system really prevents, as I have already pointed out, the free, unhampered development of the stronger counties—their schools as well as every other public enterprise into which public funds go.

A SOUND AND EQUITABLE TAXING SYSTEM NECESSARY TO PROGRESS

It is not within the province of this paper to suggest the details of a proper taxing system, except to

say that it should be just and equitable and bear upon all alike according to their ability. No just, patriotic citizen can object to this. It is rather my purpose to point out this one fundamental problem in North Carolina education at this time, before discussing some needed reforms that should be undertaken—some of which must be undertaken—whether the legislature has the courage to attack the taxing problem or not. Here is an opportunity for a group of North Carolina statesmen to immortalize themselves—if immortality is one of their ambitions—and to set the State on the high road to a fuller and richer development than can ever be possible under our present system.

NOW IS THE OPPORTUNE TIME TO ACT

I will not hazard a guess as to what the legislature of 1919 will do about this fundamental problem on the proper solution of which our future welfare and prosperity depend. It may act; it may not. But whether it does or does not, it is charged with the duty and the obligation of finding a way to get some \$2,500,000 additional for the public schools (according to the figures of the State Department of Public Instruction, in which estimate a 25 per cent increase in teachers' salaries is taken into account.) It would seem therefore that now is the opportune time to attack the whole problem of public finance and to re-establish it on an equitable basis. If this is not done now, the legislature is going to encounter a rocky sea in putting through an act that will carry out the mandate of the people. Somebody will likely wish for a refuge, before the session is over, such as Mark Twain prayed for on one occasion when stricken with a violent attack of sea-sickness. When a companion asked if there was anything he could get for him, he replied: "Yes, get me a little island."

II. RETIRING SUPERINTENDENT'S RECOMMENDATIONS

IF the recommendations of Dr. J. Y. Joyner, retiring State Superintendent of Public Instruction, are enacted into law by the incoming legislature, they will constitute his greatest single contribution to the educational progress of the state. I wish to summarize these recommendations briefly and to discuss them, along with other needed reforms in education, in succeeding articles.

Having spoken plainly in the first part of this article about our taxing system and how it has hampered our development along all lines, especially along educational lines, let me now repeat that immediate action by the legislature of 1919 is a necessity: constructive

school legislation can not and must not be permitted to wait upon tax reform, notwithstanding the fact of its supreme importance. The schools must go forward, whether tax reform comes at once, or waits another generation. We have been forced to struggle along in the past under the incubus of a vicious system, and we may have to do so for yet a while. No one has been more painfully cognizant of the situation I have discussed in part I of this article than the retiring State Superintendent, who has time and again directed attention to it in his reports, recommendations and public discussions. Let us hope that his successor will not have to struggle along with this insuperable handicap as his predecessor did for seventeen years. What he accomplished in the way of increased educational opportunities, especially in the way of multiplied school revenues, constitutes a story of heroic achievement. No State Superintendent of Public Instruction ought ever again to be forced to fight, as he had to fight, with the legislatures of 1913, 1915 and 1917; and no State Superintendent of Public Instruction ought ever again to be subjected to such criticism as he called down upon his head for making such heroic struggles in the interest of the State's children and future citizens. For the Governor of the State to tell him he has "made a noble and imperishable contribution to the moral and intellectual life of the State" is but to pay him such a tribute as few men deserve.

To come now to the retiring Superintendent's recommendations, briefly summarized, they are as follows:

1. A suggested bill providing the necessary machinery for putting into effect the newly adopted Constitutional Amendment which makes a school term of six months by State-County taxation mandatory (local taxes not considered) in every school district in the State. Under this bill, the State would levy and collect sufficient funds to run all the schools three months and the counties would be required to levy and collect an amount sufficient to run them another three months.

2. A minimum teachers' salary law that shall supplement the machinery act and become its complementary measure.

3. A stronger and more effective compulsory attendance law.

4. The establishment of a state teachers' employment bureau in the State Department of Education.

5. That provision be made for employing a traveling auditor of school accounts who shall be connected with the State Department of Public Instruction.

6. That the salary of the State Superintendent of Public Instruction be increased from \$3,000 to at least \$4,500.

(TO BE CONTINUED)